

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

**FILED**

APR 22 2009

In re:

DURACO PRODUCTS, INC.,

Debtor.

EUGENE R. WEDOFF,  
BANKRUPTCY JUDGE  
Case No. 08 B 31353

Chapter 11

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO  
ARNSTEIN & LEHR LLP, ATTORNEYS FOR THE DEBTOR, FOR ALLOWANCE AND PAYMENT OF  
INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED:	\$164,805.75	TOTAL COSTS REQUESTED:	\$4,224.85
TOTAL FEES REDUCED:	\$0.00	TOTAL COSTS REDUCED:	\$1,652.37
TOTAL FEES ALLOWED:	\$164,805.75	TOTAL COSTS ALLOWED:	\$2,572.48

**TOTAL FEES AND COSTS ALLOWED: \$167,378.23**

THE COURT HAS MARKED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN DISALLOWED IN WHOLE OR IN PART. THE BASIS FOR EACH DISALLOWANCE IS DISCLOSED BY THE NUMERICAL NOTATION THAT APPEARS ON THE LEFT SIDE OF EACH HIGHLIGHTED ENTRY. THE NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

**(1) Overhead Costs are Non-Compensable**

The Court denies reimbursement for fees or expenses that are overhead costs. Expenses which are overhead are not compensable because they are built into the hourly rate. See *In re Wildman*, 72 B.R. 700, 731 (Bankr. N.D. Ill. 1987). Overhead, for bankruptcy purposes, includes "all continuous administrative or general costs or expenses incident to the operation of the firm which cannot be attributed to a particular client or cost." *In re Convent Guardian Corp.*, 103 B.R. 937, 939-40 (Bankr. N.D. Ill. 1989) (quoting *In re Thacker*, 48 B.R. 161, 164 (Bankr. N.D. Ill. 1985)).

Dated: April 22, 2009

  
Eugene R. Wedoff  
United States Bankruptcy Judge

LAW OFFICES

**ARNSTEIN & LEHR LLP**

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DURACO PRODUCTS, INC.  
ATTN: KEVIN LYNCH  
1109 EAST LAKE STREET  
STREAMWOOD IL 60107

February 11, 2009

Invoice: 810144

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MLG

Our Matter # 35096-0002

**EXPENSES**

FOR PROFESSIONAL SERVICES RENDERED THROUGH January 31, 2009

**REIMBURSABLE COSTS**

WESTLAW	141.16	
WESTLAW	50.65	
WESTLAW	115.37	#1
WESTLAW	328.29	
PETTYCASH: CAB FARE TO AND FROM FEDERAL COURT - DURACO	14.00	
LEXIS	621.00	
WESTLAW	280.52	#1
WESTLAW	39.40	
WESTLAW	75.98	
LONG DISTANCE TELEPHONE CHARGES	0.04	
PHOTOCOPY CHARGES	497.20	
SPECIAL POSTAGE/PRIORITY MAIL/EXPRESS MAIL CHARGES	1,409.44	

Total Reimbursable Costs ..... 3,573.05 <sup>1</sup>

<sup>1</sup> Counsel mistakenly submitted for \$4,069.25, resulting in an inadvertent overcharge of \$496.20. This was carried forward as a credit of \$450.05 to February expenses, and \$46.15 will be applied as credit to March expenses.

**TOTALS FOR THIS MATTER**

Fees For Professional Services .....	0.00
Reimbursable Costs .....	3,573.05